



Ottawa, November 18, 2011

MEMORANDUM D9-1-3

In Brief

COIN, BASE OR COUNTERFEIT

The following changes have been made to accurately reflect the Canada Border Services Agency (CBSA) role in administering the provisions of the *Customs Tariff* and the *Customs Act*:

- (a) New terminology is used to reflect changes in organizational structure of the CBSA.
- (b) A legislative reference section has been updated to show the relevant sections of the *Customs Tariff* and the *Customs Act*.





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MEMORANDUM D9-1-3

COIN, BASE OR COUNTERFEIT

This memorandum outlines and explains the part of the provisions of tariff item No. 9897.00.00 set out in the Schedule to the *Customs Tariff*, which prohibits the importation into Canada of base or counterfeit coins. This departmental memorandum does not include policy or customs procedures related to the importation of paper money or paper bank notes.

Legislation

Customs Tariff

Tariff item No. 9897.00.00 reads, in part: "Base or counterfeit coins"

Section 136. (1) The importation of goods of tariff item Nos. 9897.00.00, 9898.00.00 or 9899.00.00 is prohibited.

(2) Subsection 10 (1) does not apply in respect of goods referred to in subsection (1).

Customs Act

Detention of controlled goods

101. Goods that have been imported or are about to be exported may be detained by an officer until he is satisfied that the goods have been dealt with in accordance with this Act, and any other Act of Parliament that prohibits, controls or regulates the importation or exportation of goods, and any regulations made thereunder.

GUIDELINES AND GENERAL INFORMATION

Definitions

1. For the purposes of this departmental memorandum, base or counterfeit coins are those that fall within the definition of "counterfeit money" found in section 448 of the Criminal Code:

(a) a false coin or false paper money that resembles or is apparently intended to resemble or pass for a current coin or current paper money,

(b) a forged bank-note or forged blank bank-note, whether complete or incomplete,

(c) a genuine coin or genuine paper money that is prepared or altered to resemble or pass for a current coin or current paper money of a higher denomination,

(d) a current coin from which the milling is removed by filing or cutting the edges and on which new milling is made to restore its appearance,

(e) a coin cased with gold, silver or nickel, as the case may be, that is intended to resemble or pass for a current gold, silver or nickel coin, and

(f) a coin or a piece of metal or mixed metals that is washed or coloured by any means with a wash or material capable of producing the appearance of gold, silver or nickel and that is intended to resemble or pass for a current gold, silver or nickel coin;

2. Importations of coins suspected of being prohibited under tariff item No. 9897.00.00 will be detained. Canada Border Services Agency (CBSA) will notify the appropriate regional investigations division and provide a full report together with a sample of the goods.

3. The attention of importers/owners is drawn to sections 36, 99, 101, 102, and 142 of the *Customs Act*, respecting abandonment, detention, and exportation of goods which are prohibited by virtue of the provisions of section 136 of the *Customs Tariff*.

4. For more information, within Canada call the Border Information Service at **1-800-461-9999**. From outside Canada call 204-983-3500 or 506-636-5064. Long distance charges will apply. Agents are available Monday to Friday (08:00 – 16:00 local time/except holidays). TTY is also available within Canada: **1-866-335-3237**.

REFERENCES

<p>ISSUING OFFICE –</p> <p>Commercial Border Programs Division Other Government Department Programs Unit</p>	<p>HEADQUARTERS FILE –</p> <p>HS 9897.00</p>
<p>LEGISLATIVE REFERENCES –</p> <p><i>Customs Tariff</i>, section 136 and tariff item No. 9897.00.00 <i>Customs Act</i>, section 101</p>	<p>OTHER REFERENCES –</p> <p>N/A</p>
<p>SUPERSEDED MEMORANDA “D” –</p> <p>D9-1-3 dated February 11, 1998</p>	

Services provided by the Canada Border Services Agency
are available in both official languages.

